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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Liberia

Financial performance report for the period from 1 July 2007 to 30 June 2008 and proposed budget for the period from 1 July 2009 to 30 June 2010 of the United Nations Mission in Liberia

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2007/08	$688,330,600
Expenditure for 2007/08	$649,469,100
Unencumbered balance for 2007/08	$38,861,500
Appropriation for 2008/09	$603,708,000
Projected expenditure for 2008/09[a]	$603,688,400
Estimated unencumbered balance for 2008/09[a]	$19,600
Proposal submitted by the Secretary-General for 2009/10	$593,436,000
Recommendation of the Advisory Committee for 2009/10	$574,797,700

[a] Estimates as at 28 February 2009 (see annex I)

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I. Introduction

1. **The recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 36 below entails a total reduction of $18,638,300 in the proposed budget for the United Nations Mission in Liberia (UNMIL) for the period from 1 July 2009 to 30 June 2010 (A/63/734).**

2. The general report of the Advisory Committee on the administrative and budgetary aspects of United Nations peacekeeping operations (A/63/746) contains its views and recommendations on a number of cross-cutting issues. The Advisory Committee has also made comments in its general report (A/63/746) on the report of the Board of Auditors on United Nations peacekeeping operations (A/63/5 (Vol. II)).

3. In the paragraphs below, the Committee deals with resources and other items that relate specifically to UNMIL. In considering the proposals of the Secretary-General for UNMIL for the period from 1 July 2009 to 30 June 2010, the Committee has taken into account the recommendations of the Board of Auditors related to the mission and made specific comments thereon, where relevant, in the paragraphs below. **The Advisory Committee stresses the importance of full and expeditious implementation of the recommendations of the Board of Auditors (see also para. 45 below).**

4. The documents reviewed and those used to obtain background information by the Advisory Committee in its consideration of the financing of UNMIL are listed at the end of the present report.

II. Financial performance report for the period from 1 July 2007 to 30 June 2008

5. By its resolution 61/286, the General Assembly appropriated an amount of $688,330,600 gross ($676,611,000 net) for the maintenance of UNMIL for the period from 1 July 2007 to 30 June 2008. Expenditures for the period totalled $649,469,100 gross ($638,247,000 net).

6. The resulting unencumbered balance of $38,861,500 gross represents 5.6 per cent of the appropriation and reflects underexpenditures of $14,319,500 under military and police personnel, $4,128,700 under civilian personnel and $20,413,300 under operational costs. An analysis of variances is provided in paragraphs 26 to 77 of the performance report on the budget of UNMIL for the period from 1 July 2007 to 30 June 2008 (A/63/588 and Corr.1).

7. The underexpenditures are attributable mainly to the following factors:

(a) *Military contingents ($12,588,800).* The phased repatriation of 2,469 personnel between October 2007 and 30 June 2008 resulted in lower requirements for troop cost reimbursement and contingent-owned equipment and death and disability provisions. The mission experienced an overall average delayed deployment rate of 8.1 per cent for the period 2007/08 based on the budgeted provision for 14,060 contingent personnel (including 145 staff officers), which reflected a 2 per cent delayed-deployment factor. During the reporting period, there was an average of 12,922 contingent personnel on the ground, including an average of 120 staff officers;

(b) *United Nations police ($1,069,500).* The mission experienced a lower number of United Nations police personnel deployed (562) than planned (635), which resulted in overall lower requirements for mission subsistence allowance, travel on emplacement, rotation and repatriation, clothing allowances and rations. The delayed deployment rate averaged 11.5 per cent during the period 2007/08 compared with the budgeted rate of 10 per cent. While there was to have been a reduction in the number of United Nations police personnel beginning in April 2008 in line with the recommendation of the Secretary-General to the Security Council, this did not take place. The Advisory Committee notes from the report of the Secretary-General to the Council that it is the preliminary plan not to undertake any significant reductions in the police advisory strength of the mission and to maintain all seven formed police units, given their critical backstopping capability, until after the 2011 elections, and that if sufficient progress is achieved, it might be possible to resume the reduction of police advisers before the elections (see S/2009/86, para. 62);

(c) *International staff ($4,354,700).* The variance is due mainly to the higher average vacancy rate of 11.9 per cent compared with the budgeted rate of 10 per cent. During the reporting period, there was an average of 501 international staff on the ground compared with the budgeted 568;

(d) *Facilities and infrastructure ($5,955,400).* Reduced requirements are attributable primarily to lower requirements for self-sustainment, maintenance services, diesel fuel, lubricants and rental of premises, as well as alteration and renovation services. The lower requirements for self-sustainment stemmed from the drawdown of 2,469 contingent personnel between October 2007 and 30 June 2008;

(e) *Air transportation ($5,635,000).* Lower requirements resulted mainly from fewer actual number of flying hours of rotary-wing aircraft than budgeted. During the reporting period, the rotary-wing aircraft flew some 25 per cent fewer hours, resulting in 13 per cent lower actual costs than budgeted;

(f) *Communications ($4,960,600).* The unutilized balance is attributable to lower requirements for self-sustainment of military contingent personnel resulting mainly from the drawdown of 2,469 military contingent personnel. In addition, as a result of improved cellular coverage in Liberia, no additional radio equipment was acquired during the reporting period;

(g) *Medical ($1,696,800).* The unspent balance is attributable mainly to: (i) lower requirements for self-sustainment of military contingent personnel owing to the drawdown of 2,469 contingent personnel; and (ii) reduced requirements for medical services resulting from the use of the UNMIL air assets for medical and casualty evacuations to the level-IV hospital in Accra during the reporting period;

(h) *Special equipment ($3,062,900).* The unspent balance is attributable primarily to the lower requirements for self-sustainment in view of the drawdown of 2,469 military contingent personnel between October 2007 and 30 June 2008.

8. The underexpenditures were partially offset by increased requirements under:

(a) *United Nations Volunteers ($262,800).* The increased requirements are attributable mainly to a 75 per cent increase in the settling-in grant and a 6.3 per cent increase in the living allowance for United Nations Volunteers, together

with increased payments of dependency allowance and a 13.5 per cent turnover rate of volunteers;

(b) *General temporary assistance ($107,200).* Increased requirements stem mainly from the full encumbrance of international staff positions throughout the entire reporting period, the higher grade levels of incumbents (P-4, step XIII, and FS-8) and the increase in the net base salaries of staff in the Field Service and Professional and above categories;

(c) *Official travel ($232,300).* The increased requirements stem from unforeseen travel costs for within-mission travel by military staff officers and other staff in conjunction with the increased presence of UNMIL in the counties;

(d) *Information technology ($788,000).* The overall additional requirements are attributable mainly to the replacement of 150 laptop and 350 desktop computers that had completed their useful life. Also, in view of the power fluctuations, a number of uninterruptible power supply units, batteries and colour toner cartridges had to be replaced, resulting in increased requirements for supplies and spare parts;

(e) *Other supplies, services and equipment ($152,600).* The additional requirements are due to losses on exchange rates, bank charges and other services.

9. The comments of the Advisory Committee on the information presented in the performance report (A/63/588) on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2009 to 30 June 2010 (A/63/734) in the paragraphs below.

III. Information on performance for the current period

10. The Advisory Committee was informed that, as at 31 December 2008, a total of $4,077,950,000 had been assessed on Member States in respect of UNMIL since its inception. Payments received as at the same date amounted to $3,970,678,000, leaving an outstanding balance of $107,272,000. As at 11 May 2009, the cash position of the mission was $187,100,000. Taking into account the three-month operating reserve of $85,932,000, the remaining cash balance of $101,168,000 was sufficient to allow for reimbursements to troop-contributing countries at the next scheduled payment for the period starting June 2009.

11. The Advisory Committee was informed that, as at 16 March 2009, $38,191,000 was owed for troop-cost reimbursements and $31,309,000 was owed for contingent-owned equipment as at 31 December 2008. In respect of death and disability compensation, 105 claims estimated at $3,860,600 had been received as at 23 March 2009 since the inception of the Mission; 19 claims, estimated at $336,000, were outstanding. **The Advisory Committee expects that the outstanding claims will be settled expeditiously.**

12. The Advisory Committee was informed that as at 28 February 2009 the incumbency of UNMIL for the period from 1 July 2008 to 30 June 2009 was as follows:

	Authorized[a]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	215	154	28.4
Military contingent personnel	10 150	10 378	(2.2)
United Nations police	530	495	6.6
Formed police units	845	723	14.4
International staff	547	482	11.9
National staff	1 047	969	7.4
United Nations Volunteers	251	210	16.3

[a] Represents the highest authorized strength for the period.

The Advisory Committee expects that increased efforts will be made to improve post incumbency at UNMIL.

13. The Advisory Committee was provided with a table on current and projected expenditure for the period from 1 July 2008 to 30 June 2009 (see annex I). Expenditure for the period as at 28 February 2008 amounted to $373,354,600. At the end of the current financial period, the estimated total expenditure would amount to $603,688,400 against the appropriation of $603,708,000, leaving a projected unencumbered balance of $19,600.

IV. Proposed budget for the period from 1 July 2009 to 30 June 2010

A. Mandate and planned results

14. The mandate of UNMIL was established by the Security Council in its resolution 1509 (2003). The most recent extension of the mandate was authorized by the Council in its resolution 1836 (2008), by which it extended the mandate until 30 September 2009.

15. The Advisory Committee recalls that, in its resolution 1777 (2007), the Security Council endorsed the drawdown plans for the military and police components, i.e., a reduction of 2,450 military personnel during the period from October 2007 to September 2008 and a reduction of 498 police officers during the period from April 2008 to December 2010. With the commencement of the drawdown phase, the UNMIL military revised its concept of operations for the year 2008 and beyond. In the 2009/10 period, in line with the drawdown plan, the mission's military component will be reorganized into two sectors covering the 15 counties.

16. The Advisory Committee notes that while the concept of operations and the consolidation of the military sector headquarters will reduce the number of detachments requiring support, the number of primary locations serviced by the support component is not projected to change. The Advisory Committee was

informed, upon enquiry, that this explained why the drawdown of the military and police components of the mission had not been accompanied by commensurate reductions in the support component. Moreover, UNMIL will also continue to support the operations of the 250-troop guard force deployed in Freetown to provide security to the Special Court for Sierra Leone through outsourced services and from UNMIL directly.

17. The Advisory Committee notes that in his progress report on UNMIL to the Security Council (S/2008/553), the Secretary-General recommended, inter alia, a reduction in the military component of the mission by 1,460 troops between October 2008 and March 2009, an increase in the number of formed police units from five to seven, effective September 2008, and a deferral of the reduction of the police advisory component from September 2008 to September 2009. The Secretary-General also indicated that planning figures envisaged for the next phase would be subject to review following a technical assessment mission. The Committee was informed that the technical assessment mission planned for the period from the last week of April to the beginning of May 2009 had taken place; its recommendations were being finalized and would be presented to the Secretary-General shortly. **The Advisory Committee trusts that the Secretary-General will ensure that the outcome of the technical assessment mission will contribute to further enhancing the gains achieved by UNMIL so far. The Committee also stresses the importance of maintaining experienced staff during the drawdown period of the mission and expanding the skills of all staff, including national staff.**

18. The Advisory Committee notes, in this connection, that in the area of national staff capacity-building, 200 national staff would be assessed and certified in 20 areas of vocational skills and 90 national staff would be certified in professional administration. The mission would also establish linkages with national employers in order to develop targeted training programmes that would help prepare national staff for employment transition. **The Advisory Committee expects that this initiative will be closely monitored as the mission draws down.**

B. Budget presentation

19. **The Advisory Committee notes the quality of the presentation and reader-friendly format of most components of the proposed budget for 2009/10 for UNMIL. At the same time, the Committee is of the view that the presentation of staffing requirements should be improved to clearly identify new posts proposed to accommodate new functions and/or increased workload.**

C. Resource requirements

20. The proposed budget for UNMIL for 2009/10 amounts to $593,436,000, representing a decrease of $10,272,000, or 1.7 per cent, in gross terms, compared with the apportionment of $603,708,000 for 2008/09. An analysis of variances is provided in paragraphs 145 to 190 of the proposed budget (A/63/734).

21. The proposed budget provides for the deployment of 133 military observers, 10,232 military contingent personnel (the highest deployment until 31 December 2009 and then phasing down to 8,693 by 30 June 2010), 498 United Nations police officers, 845 formed police unit personnel, 32 Government personnel, 546

international staff (including 2 temporary positions), 1,038 national staff (including 1 temporary position) and 237 United Nations Volunteers.

1. Military and police personnel

Category	*Approved 2008/09*[a]	*Proposed 2009/10*[b]	*Variance*
Military observers	215	133	(82)
Military contingent personnel	11 602	10 232	(1 370)
United Nations police	582	498	(84)
Formed police units	605	845	240

[a] Represents the highest authorized strength for the period.
[b] See also paras. 23 to 25 below.

22. The proposed budget for military and police personnel for the period from 1 July 2009 to 30 June 2010 amounts to $282,500,500, a decrease of $15,500,800, or 5.2 per cent, compared with the apportionment for 2008/09.

23. The budget provides for a phased reduction of 82 military observers from the current authorized strength of 215 with effect from 1 July 2009. The proposed drawdown would result in an overall average strength of 133 military observers for the 2009/10 period. A 5 per cent vacancy factor has been applied to the cost estimates for military observers.

24. The reduced requirements for military contingents relate to a reduction from the current strength of 11,602 to 10,232 by July 2009 and the phased reduction from 10,232 to 9,382 personnel during the period from January to March 2010 and from 9,382 to 8,693 personnel during the period from April to June 2010. The decrease in the number of military contingent personnel from 10,232 to 8,693 reflects in part the third phase of the drawdown of the military component of the mission, as indicated by the Secretary-General in paragraph 62 of his report to the Security Council (S/2008/553). A 2 per cent vacancy factor has been applied to the cost estimates for military contingents. The reduced requirements are offset in part by increased requirements for travel on emplacement, rotation and repatriation and for freight and the deployment of contingent-owned equipment.

25. The additional requirements for United Nations police reflect the internal adjustments in the composition of the police component within its overall authorized ceiling of 498 police advisers and 845 formed police unit personnel. The increased requirements reflect the application of a 5 per cent delayed deployment factor in the calculation of estimates for an overall average of 470 United Nations police advisers, based on the planned phased drawdown of United Nations police advisers from 498 to 412 between November 2009 and 30 June 2010. The increased requirements for the formed police units reflect an increase of 240 police personnel and are based on the anticipated full deployment of 845 formed police unit personnel.

2. Civilian personnel

Category	*Approved 2008/09*	*Proposed 2009/10*	*Variance*
International staff	547	544	(3)
National staff	1 047	1 037	(10)
United Nations Volunteers	251	237	(14)
Temporary positions	4	3	(1)
Government personnel (corrections officers)	0	32	32

26. The proposed budget for civilian personnel for the period from 1 July 2009 to 30 June 2010 amounts to $120,079,900, an increase of $4,786,000, or 4.2 per cent, compared with the apportionment of $115,293,900 for 2008/09. The increased requirements are attributable primarily to additional resources for salaries, including post adjustment and common staff costs for international staff, pursuant to General Assembly resolution 63/250. The increase is offset in part by the elimination of requirements for mission subsistence allowance, decreased requirements for staff assessment and hazardous duty station allowance and by a net decrease of 3 posts for international staff, 10 posts for national staff, 14 United Nations Volunteers and 1 position funded under general temporary assistance. The cost estimates have also been adjusted for delayed deployment factors of 15 per cent for international staff, 20 per cent for National Officer staff, 5 per cent for national General Service staff and 5 per cent for United Nations Volunteers.

Recommendations on posts

27. Pursuant to General Assembly resolution 63/250, the proposed staffing structure reflects the conversion to the Field Service category of 49 General Service posts (including 1 at the Principal level) and 18 Security Service posts approved for the 2008/09 period. The proposed staffing structure also provides for a number of internal redeployments and the abolition of some posts and United Nations Volunteer positions.

28. A summary of the proposed staffing changes is presented in annex II to the present report. The Advisory Committee notes that seven new posts proposed in connection with new functions and/or increased workload for the period 2009/10 include 1 P-5 post for a Chief of the Joint Mission Analysis Centre and 6 national General Service posts for security officers.

29. With regard to the P-5 post, the Committee notes that the Joint Mission Analysis Centre had previously functioned within the security sector component headed by a military staff officer. According to the Secretary-General, the new civilian P-5 Chief of the Centre would be responsible for the day-to-day operation of the Centre, which is composed of civilian personnel from various parts of the mission structure, United Nations police, and military and security personnel. The Centre is responsible for the collection, coordination, analysis and dissemination of information from civilian and military sources and strategic analysis of medium- and long-term issues affecting the mission. It provides analytical capacity to conduct threat and risk analysis and security assessment in the mission area, with particular emphasis on high-level risk assessments. **The Advisory Committee requests that**

an analysis of the effectiveness of the arrangement whereby the Joint Mission Analysis Centre is headed by a civilian staff member be included in the next financial report on the mission.

30. The proposed 6 new national General Service posts for security officers would strengthen the capacity of the Security Section which, as indicated in the budget document, is currently overstretched in terms of deployment of personnel to cover all the premises at mission headquarters.

31. **The Committee recommends approval of the staffing proposals of the Secretary-General for UNMIL for the period 2009/10.**

3. Operational costs

Apportioned 2008/09	*Proposed 2009/10*	*Variance*
$190 442 800	$190 855 600	$422 800

32. The estimated operational requirements for the period from 1 July 2009 to 30 June 2010 reflect an increase of $422,800, or 0.2 per cent, compared with the appropriation for 2008/09.

33. The increase, which is proposed under ground transportation ($2,898,600), Government-provided personnel ($1,651,800), official travel ($476,700), consultants ($236,400) and naval transportation ($213,300), is offset in part by reduced requirements under special equipment ($1,533,600), communications ($1,363,600), facilities and infrastructure ($1,004,600), air transportation ($294,400) and other supplies, services and equipment ($277,700).

Fuel

34. The increase of $2,898,600 under ground transportation is attributable primarily to the increase of between 28 and 35 per cent in the unit price per litre of diesel and petrol as compared with the unit prices used in the estimates for the 2008/09 period. Upon enquiry, the Advisory Committee was informed that the actual average cost per litre of different types of fuel had significantly decreased during the first three months of 2009, compared with the rates used in the cost estimates for the period 2009/10. For example, the actual average cost of diesel fuel decreased by 44 per cent (from $1.0034 to $0.5604), the cost of petrol/benzene decreased by 49 per cent (from $0.8211 to $0.4182) and the cost of aviation fuel decreased by 46 per cent (from $1.1800 to $0.6430).

35. The Committee was also informed that should the average fuel cost for the period from January to March 2009 be used as the basis for the calculation of fuel requirements, the impact on requirements for fuel for the period 2009/10 would be a net decrease of $18.6 million, as follows:

Fuel category	*Proposed in the 2009/10 budget (based on six month average price (July to Dec. 2008)) (United States dollars)*	*Revised estimates (based on three month average price (Jan. to March 2009)) (United States dollars)*	*Difference (United States dollars)*
Facilities and infrastructure (generator)	16 332 200	9 360 800	6 971 400
Ground transportation	11 253 900	6 264 600	4 989 300
Naval transportation	822 800	459 500	363 300
Air transportation	13 869 300	7 555 000	6 314 300
Total	**42 278 200**	**23 639 900**	**18 638 300**

36. **The Advisory Committee recommends that the average fuel cost for the period from January to March 2009 be used as the basis for estimating the requirements for fuel during the period 2009/10. This would entail a consequential reduction of $18,638,300 in the estimates.**

Air transportation

37. The reduced requirements for rental and operation of rotary-wing aircraft is attributable to the reduction of the fleet by two medium-transport helicopters (MI-8 MTV) and a consequential reduction in flying hours. Upon enquiry, the Committee was informed that the Transportation and Movements Service of the Department of Field Support interfaced with UNMIL to ensure maximum use of flying hours. The UNMIL B-757 200-passenger aircraft is used not only for rotation of the mission's troops, but also in support of the strategic movement requirements of the African Union-United Nations Hybrid Operation in Darfur (UNAMID) and the United Nations Operation in Côte d'Ivoire (UNOCI). Moreover, the aircraft is used, when available, for rotations of West African troop-contributing countries serving the United Nations Organization Mission in the Democratic Republic of the Congo and the United Nations Mission in the Sudan. **The Advisory Committee trusts that lessons learned from UNMIL's experience of sharing its fleet of aircraft with other United Nations missions will be applied, as appropriate, in other missions.**

38. The Advisory Committee points out that the number of flight hours required for rotary-wing aircraft has continued to be reduced in line with mission requirements. The number of budgeted flight hours has been reduced from 13,025 in 2007/08 and 10,515 in 2008/09 to 8,036 in 2009/10, a reduction of about 40 per cent since 2007/08. The number of rotary-wing aircraft employed by the mission, however, has not been reduced accordingly. In 2007/08, 22 rotary-wing aircraft were employed; for 2008/09, 21 rotary-wing aircraft were planned; and for 2009/10, 19 such aircraft are proposed. **The Advisory Committee expects the Secretary-General, in implementing the budget for 2009/10, to take measures to align the number of rotary-wing aircraft more closely with the changes in the number of flight hours required, and to report the results in the performance report.**

39. The Secretary-General has indicated that during the budget period 2009/10, UNMIL will introduce satellite monitoring of its aviation fleet. **The Advisory Committee recommends that a cost benefit analysis of the monitoring system,**

together with details on how the system was selected, be included in the next financial performance report on the mission.

Quick-impact projects

40. According to the Secretary-General, the mission is planning to implement 40 quick-impact projects during the period 2009/10 to fill in gaps that still exist in strategic areas, in line with the overall mandate of the mission and in support of the Government and the broader efforts of the international community. The Advisory Committee notes that, taking into account the guidelines for funding quick-impact projects for the third year of a mission and beyond, UNMIL has undertaken a needs assessment for the 2009/10 period. **The Committee commends the mission for following the guidelines.** The projects proposed by the mission are designed to rehabilitate police stations, corrections facilities, border posts and magistrate courts. Moreover, the projects would support the construction and rehabilitation of community structures, such as town halls, district administrative buildings, community resource centres for women and youth groups and fire stations, among others. The Committee notes that 43 per cent of the apportionment of $1 million for quick-impact projects for the period 2008/09 remained unencumbered as at 28 February 2009. **In this connection, the Advisory Committee draws attention to the findings and the recommendations of the Board of Auditors on the need to monitor the timely implementation of quick-impact projects at UNMIL (A/62/5 (Vol. II), chap. II, paras. 335, 336 and 338). The Committee trusts that the mission will address the underlying issues that hampered timely implementation of quick-impact projects.**

4. **Other**

Efficiency gains

41. The Advisory Committee notes that the cost estimates for the period 2009/10 reflect efficiency initiatives estimated at $6.5 million. Paragraph 130 of the proposed budget for UNMIL (A/63/734) provides details of the efficiency initiatives. The Advisory Committee notes that economies in fuel consumption in the amount of $1.3 million and a 22.5 per cent reduction in actual flying hours were achieved during the 2007/08 period through the forward deployment of air assets to Gbarnga and Greenville and revision of flight schedules, as well as provision of support to the United Nations Mission in Ethiopia and Eritrea, UNAMID, UNOCI and the United Nations Interim Force in Lebanon.

Training

42. The Advisory Committee notes that during the 2007/08 period UNMIL provided training support to other missions through its integrated mission training centre (A/63/588 and Corr.1, para. 11). The proposed budget for UNMIL provides for external and internal training of some 2,024 participants, comprising 700 international, 1,222 national and 102 military and police personnel. This reflects an increase in the number of trainees compared with the previous two financial periods. Of the total number of participants, some 98 per cent would be trained within the mission area, including through the use of online courses, with the remaining 2 per cent attending external training courses, including at the United Nations Logistics Base at Brindisi, Italy. In the area of national staff capacity-

building and training, some 45 courses are planned, including some 40 in leadership, management and organizational development. **The Committee welcomes efforts to utilize cost-effective means of training delivery at UNMIL, whereby some 98 per cent would be trained within the mission area during the financial period 2009/10 (see also A/63/746, para. 147). The Committee points out that effective training programmes at UNMIL would also contribute to national capacity-building.**

Environment

43. The Committee was informed that in preparation for withdrawal, UNMIL had reassigned staff of the Environment and Natural Resources Unit in the Office of the Deputy Special Representative of the Secretary-General (Recovery and governance) to the Support Division as the first step in assessing environmental impact. The mission also plans to engage two consultants to deal with environmental issues. **The Advisory Committee welcomes the efforts of the mission in this regard.**

Key performance indicators

44. The Advisory Committee notes that all planned activities for the period 2009/10 are linked with the mandate of the mission and are presented based on results-based-budgeting frameworks. At the same time, some indicators of achievement for the period 2009/10 are not measurable. The Committee also points out that a number of planned accomplishments and outputs of the mission for the period 2007/08 were not achieved, including increasing the number of female Liberian national police officers (indicator 1.3.2), replacing 50 per cent of international experts by Liberian experts (indicator 2.1.4), increasing the number of ex-combatants participating in rehabilitation and reintegration programmes (indicator 2.3.1) and training of Liberian judges, magistrates, prosecutors, defence council, court clerks, sheriffs and bailiffs. **The Advisory Committee stresses the importance of achieving all planned benchmarks and trusts that increased efforts will be made to implement all activities, especially those related to national capacity-building.**

Recommendations of the Board of Auditors

45. In its report on the financial report and audited financial statements for United Nations peacekeeping operations for the 12-month period from 1 July 2007 to 30 June 2008, the Board of Auditors made a number of comments and recommendations on financial and management issues at UNMIL, including write-off and disposal of items, results-based budgeting, procurement, non-expendable property, rotation and replacement of vehicles, human resources management, monitoring of quick-impact projects and resident auditors. **The Committee trusts that the significant realignments in the support component, which, inter alia, provide for the establishment of a Property Management Section and an Information Management Unit, would allow the mission to respond in a timely and effective manner to the findings and recommendations of the Board of Auditors.**

V. Conclusion

46. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2007 to 30 June 2008 is indicated in paragraph 78 of the performance report (A/63/588 and Corr.1). **The Advisory Committee recommends that the unencumbered balance of $38,861,500, as well as other income and adjustments in the amount of $15,295,600, be credited to Member States in a manner to be determined by the Assembly.**

47. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2009 to 30 June 2010 is indicated in paragraph 191 of the proposed budget (A/63/734). **The Advisory Committee recommends that, should the Security Council decide to continue the mandate of UNMIL beyond 30 September 2009, the General Assembly appropriate an amount of $574,797,700 for the maintenance of the mission for the 12-month period from 1 July 2009 to 30 June 2010.**

Documentation

- Performance report on the budget of the United Nations Mission in Liberia for the period from 1 July 2007 to 30 June 2008 (A/63/588 and Corr.1)
- Budget for the United Nations Mission in Liberia for the period from 1 July 2009 to 30 June 2010 (A/63/734)
- Eighteenth progress report of the Secretary-General on the United Nations Mission in Liberia (S/2009/86)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (A/63/746)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance report for the period from 1 July 2006 to 30 June 2007 and proposed budget for the period from 1 July 2008 to 30 June 2009 of the United Nations Mission in Liberia (A/62/781/Add.10)
- General Assembly resolution 61/286 on the financing of the United Nations Mission in Liberia
- Security Council resolutions 1509 (2003), 1777 (2007) and 1836 (2008)
- Report of the Board of Auditors on the financial report and audited financial statements for United Nations peacekeeping operations for the 12-month period from 1 July to 30 June 2008 (A/63/5 (Vol. II))

Annex I

Current and projected expenditures of the United Nations Mission in Liberia for the period from 1 July 2008 to 30 June 2009

(Thousands of United States dollars)

		1 July 2008 to 28 February 2009		*Projected to 30 June 2009*				
	Apportionment (1)	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure 1 March-30 June 2009 (4)*	*Total expenditure, including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2009 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	*Reasons for variance*
Military and police personnel								
Military observers	8 047.0	6 892.4	1 154.6	2 551.7	9 444.1	(1 397.1)	(17.4)	The additional requirement is attributable to the slower than planned phased reduction in the number of military observers by 31 March 2009. As at 28 February 2009, there were 155 military observers on the ground. The 2008/09 budget provided for a phased reduction to 128 military observers by 31 March 2009 for an overall planned average of 160 military observers against the authorized strength of 215 military observers with a delayed deployment factor of 5 per cent.
Military contingents	252 288.5	139 663.6	112 624.9	108 077.0	247 740.6	4 547.9	1.8	The lower overall requirements for military contingent personnel arise from the earlier than planned consolidation, withdrawal and drawdown of three infantry battalions and three infantry companies as well as a further reduction of 1,460 contingent personnel during the period October 2008 to March 2009 as authorized by the Security Council in its resolution 1836 (2008). As at 28 February 2009, there were some 10,381 military contingent personnel on the ground as opposed to the average 11,502 contingent personnel planned for the 2008/09 period.

	1 July 2008 to 28 February 2009			Projected to 30 June 2009				
	Appropriation (1)	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure 1 March to 30 June 2009 (4)*	*Total expenditure, including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2009 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	*Reasons for variance*
United Nations police	22 942.4	18 273.9	4 668.5	8 761.4	27 035.3	(4 092.9)	(17.8)	The increased requirement is attributable to the change in the revised authorized strength of civilian police personnel for the period. As at 28 February 2009, there were 495 United Nations police advisers on the ground. The 2008/09 budget took into account the planned and phased reduction to 398 United Nations police personnel by January 2009 from the current budgeted strength of 635 police personnel. The reduction was in line with Security Council resolution 1777 (2007) endorsing the recommendation of the Secretary-General for a gradual reduction of 498 police advisers in seven stages between April 2008 and December 2010. However, pursuant to Security Council resolution 1836 (2008), an increase was authorized in the ceiling strength of civilian police personnel during the period from September 2008 to September 2009. This increase was in line with the recommendation by the Secretary-General contained in paragraph 66 of his report (S/2008/553) to the Security Council to bring the police component strength to 1,375 personnel (845 formed police unit personnel, 32 correction officers and 498 police advisers).
Formed police units	14 723.4	9 098.7	5 624.7	6 807.0	15 905.7	(1 182.3)	(8.0)	The higher requirement is attributable to the increase from 605 to 845 in the number of formed police unit personnel as authorized by the Security Council in its resolution 1836 (2008). As at 28 February 2009, there were 723 formed police unit personnel on the ground.
Subtotal	**298 001.3**	**173 928.6**	**124 072.7**	**126 197.1**	**300 125.7**	**(2 124.4)**	**(0.7)**	

	1 July 2008 to 28 February 2009			Projected to 30 June 2009				
	Apportionment (1)	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure 1 March-30 June 2009 (4)*	*Total expenditure, including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2009 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	*Reasons for variance*
Civilian personnel								
International staff	85 478.6	54 302.0	31 176.6	28 979.3	83 281.3	2 197.3	2.6	The lower requirement is mainly attributable to a projected actual higher vacancy rate of 13.3 per cent than the budgeted 10 per cent and offset in part by application of a revised salary scale for international staff effective 1 January 2009.
National staff	18 670.1	10 462.4	8 207.7	6 015.5	16 477.9	2 192.2	11.7	The lower requirement is attributable to projected higher vacancy rates of 7.4 per cent and 25.6 per cent for the national General Service and National Officer categories of staff compared with 5 per cent and 10 per cent respectively, offset in part by the implementation of revised salary scales for the National Officer category effective 1 November 2008.
United Nations Volunteers	10 783.8	7 938.3	2 845.5	3 192.7	11 131.0	(347.2)	(3.2)	The increased requirement is attributable to increases in living allowance payments effective 1 March 2008 for all United Nations Volunteers.
General temporary assistance	361.4	397.9	(36.5)	233.6	631.5	(270.1)	(74.7)	The projected additional requirement is attributable to the employment of temporary staff as individual contractors coupled with the higher actual level of staff in general temporary assistance positions than budgeted.
Subtotal	**115 293.9**	**73 100.6**	**42 193.3**	**38 421.1**	**111 521.7**	**3 772.2**	**3.3**	
Operational costs								
Government-provided personnel	—	—	—	—	—	—	—	
Civilian electoral observers	—	—	—	—	—	—	—	
Consultants	979.9	448.6	531.3	531.3	979.9	—	—	
Official travel	2 448.7	1 381.7	1 067.0	1 049.0	2 430.7	18.0	0.7	

	1 July 2008 to 28 February 2009			Projected to 30 June 2009				
	Apportionment (1)	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure 1 March-30 June 2009 (4)*	*Total expenditure, including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2009 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	*Reasons for variance*
Facilities and infrastructure	60 657.7	36 273.4	24 384.3	23 776.2	60 049.6	608.1	1.0	The lower projected requirement is attributable to the drawdown in contingent personnel resulting in a lower requirement for self-sustainment, rental of premises, maintenance and repair services, construction services and acquisition of water tanks/bladders. The overall projected lower requirements would be affected by projected higher costs of fuel, higher requirements for reimbursement for residential security measures and the replacement of high-capacity generators due to unexpected damage and changes in operational requirements.
Ground transportation	15 977.9	9 482.2	6 495.7	11 114.5	20 596.7	(4 618.8)	(28.9)	The additional projected requirement is attributable to higher costs of fuel, the requirement to buy a fire truck for security and the additional requirements for rental of vehicles for projects implemented by the Recovery, Rehabilitation and Reintegration Section.
Air transportation	63 448.9	53 588.4	9 860.5	14 298.7	67 887.1	(4 438.2)	(7.0)	The overexpenditures are attributable to higher costs of aviation fuel and increased flight requirements (landing fees and air crew subsistence allowance) in view of the drawdown of troops from the region. In addition, the cost of the new contract for the MI-26 is twice as expensive as the old contract for the MI-26 budgeted in 2008/09.
Naval transportation	3 059.0	2 574.6	484.4	647.4	3 222.0	(163.0)	(5.3)	The additional projected requirement is attributable to higher costs of fuel.

	1 July 2008 to 28 February 2009			*Projected to 30 June 2009*				
	Apportionment (1)	*Total expenditure (2)*	*Unencumbered balance (3)=(1)-(2)*	*Projected expenditure 1 March-30 June 2009 (4)*	*Total expenditure, including projected (5)=(2)+(4)*	*Estimated unencumbered balance as at 30 June 2009 (6)=(1)-(5)*	*Variance (percentage) (7)=(6)÷(1)*	*Reasons for variance*
Communications	17 539.3	9 366.7	8 172.6	4 424.2	13 790.9	3 748.4	21.4	The lower projected requirement is attributable to the lower self-sustainment requirements owing to drawdown of contingent personnel, lower requirements for communication spare parts with the replacement of the old satellite system by a microwave network and reduced requirement for public information services.
Information technology	5 263.1	3 233.8	2 029.3	2 014.2	5 248.0	15.1	0.3	
Medical	11 203.5	5 478.6	5 722.9	5 197.7	10 676.3	525.2	4.7	The lower projected requirement is attributable to the lower self-sustainment requirements owing to drawdown of contingent personnel and the use of United Nations air assets for medical and casualty evacuation outside of the mission to the level IV hospital in Accra.
Special equipment	4 005.4	2 030.1	1 975.3	97.7	2 127.8	1 877.6	46.9	The lower projected requirement is attributable to the lower self-sustainment requirements owing to drawdown of contingent personnel.
Other supplies, services and equipment	4 831.4	1 900.5	2 930.9	2 131.5	4 032.0	799.4	16.5	The lower projected requirement is attributable to lower intermission shipment costs (part of other freight-related costs).
Quick-impact projects	1 000.0	566.8	433.2	433.2	1 000.0	—	—	
Subtotal	**190 412.8**	**126 325.4**	**64 067.4**	**65 715.6**	**192 041.0**	**(1 628.2)**	**(0.9)**	
Gross requirements	**603 706.0**	**373 354.6**	**230 353.4**	**230 333.8**	**603 688.4**	**19.6**	**0.0**	
Staff assessment income	11 641.3	7 460.8	4 180.5	4 180.5	11 641.3	—	—	
Net requirements	**592 066.7**	**365 893.8**	**226 172.9**	**226 153.3**	**592 047.1**	**19.6**	**0.0**	
Voluntary contributions in kind (budgeted)	**52.8**	**30.8**	**22.0**	**22.0**	**52.8**	—	—	
Total requirements	**603 760.8**	**373 385.4**	**230 375.4**	**230 355.8**	**603 741.2**	**19.6**	**0.0**	

Annex II

Framework component	*Section*	*Post level*	*No. of posts*	*Post title*	*Post loaned/borrowed/redeployed from*
A. New posts proposed as a result of regularization of previously redeployed posts					
Executive direction and management					
	Communication and Public Information Office	P-2	1	Associate Public Information Officer	Communications and Information Technology Section
Peace consolidation					
	Political Planning and Policy Section	P-5	1	Senior Political Affairs Officer	HIV/AIDS
		P-3	1	Political Affairs Officer	Humanitarian Coordinator Support Office
		P-2	1	Associate Political Affairs Officer	General Services Section
Rule of law					
	Office of the Deputy Special Representative of the Secretary-General — Operations and Rule of Law	P-4	1	Special Assistant	Joint Logistics Operations Centre
		P-4	1	Human Rights Adviser	Human Rights and Protection Section
		National General Service	1	Administrative Assistant	Regional offices
	Corrections and Prison Advisory Services	National Officer	1	Training Officer	Finance Section
		National General Service	1	Administrative Assistant	United Nations Police Commissioner office
Support					
	Security Section	National General Service	1	Security Officer/Guard	Contingent-owned Equipment Memorandums of Understanding Verification Unit
	Director of Mission Support				
	Office of the Director of Mission Support	P-4	1	Performance Management Officer	Civil Affairs Section
		P-2	1	Associate Board of Inquiry Officer	General Services Section
		Field Service	1	Administrative Assistant	Aviation Safety

Framework component	*Section*	*Post level*	*No. of posts*	*Post title*	*Post loaned/borrowed/redeployed from*
	Regional Offices	P-3	1	Regional Coordinator	General Services Section
		Field Service	1	Regional Administrative Officer	Security Section
		Field Service	1	Regional Administrative Officer	Joint Logistics Operations Centre
	Budget Section	Field Service	1	Budget Officer	Movement Control Section
	Administrative Services				
	Finance Section	Field Service	1	Finance Assistant	Security Section
		Field Service	1	Finance Assistant	Aviation Safety Unit
		Field Service	1	Finance Assistant	Communications and Information Technology Section
		Field Service	1	Finance Assistant	General Services Section
	Human Resources Management Section	P-3	1	Training Officer	Office of the Deputy Special Representative of the Secretary-General — Operations and Rule of Law
		Field Service	1	Travel Assistant	Security Section
		Field Service	1	Travel Assistant	Contingent-owned Equipment Verification Unit
		Field Service	1	Check-in-check-out Officer	Engineering Section
		Field Service	1	Check-in-check-out Officer	Transport Section
	Property Management Section	National General Service	4	Clerks	Supply Section
	Procurement Section	Field Service	1	Local Vendor Roster Database Officer	Joint Logistics Operations Centre

ramework component	*Section*	*Post level*	*No. of posts*	*Post title*	*Post loaned/borrowed/redeployed from*
	Medical Services	Field Service	1	Nurse	General Services Section
		Field Service	1	Administrative Assistant	Engineering Section
	Integrated Support Services				
	Movement Control Section	Field Service	1	Movement Control Assistant	Engineering Section
		National General Service	1	Movement Control Assistant	Regional offices
		National General Service	2	Movement Control Assistant	Engineering Section
		National General Service	2	Movement Control Assistant	Communications and Information Technology Section
		National General Service	1	Movement Control Assistant	Transport Section
		United Nations Volunteer	1	Movement Control Assistant	Engineering Section
	Engineering Section	P-4	1	Construction Engineer	Joint Logistics Operations Centre
		P-3	1	Construction Engineer	Joint Logistics Operations Centre
		P-3	1	Water Sanitation Engineer	Joint Logistics Operations Centre
	Aviation Section	United Nations Volunteer	1	Aviation Assistant	Aviation Safety Unit
		United Nations Volunteer	2	Aviation Assistant	Transport Section
		United Nations Volunteer	2	Aviation Assistant	Communications and Information Technology Section
		United Nations Volunteer	1	Aviation Assistant	Supply Section

Framework component	*Section*	*Post level*	*No. of posts*	*Post title*	*Post loaned/borrowed/redeployed from*
	Communications and Information Technology Section	Field Service	2	Communications Officer	Engineering Section
	Supply Section	National General Service	1	Fuel Assistant	United Nations Police Commissioner office
Subtotal — New posts proposed as a result of regularization of previously redeployed posts			53		
3. New posts proposed in the 2009/10 budget					
Executive direction and management					
	Joint Mission Analysis Centre	P-5	1	Chief Joint Mission Analysis Centre	New post
Support					
	Security Section	National General Service	6	Security Officer/Guard	New post
Subtotal — New posts proposed in the 2009/10 budget			7		
Total new posts (A+B)			**60**	**Posts comprising 2 P-5, 4 P-4, 5 P-3, 3 P-2, 18 FS, 1 National Officer, 20 National General Service and 7 UNV**	